MYSORE ACT No. IX OF 1932*

THE BETTING TAX ACT, 1932

(AS AMENDED BY ACTS I OF 1949, III OF 1950, XVIII OF 1950 AND VIII OF 1952.)

(Received the assent of His Highness the Maharaja on the Thirty-first day of December 1932.)

An Act to provide for the imposition of a Tax on certain forms of betting.

WHEREAS it is expedient to impose a tax on certain forms of Betting; It is hereby enacted as follows :— Preamble.

1. (1) This Act may be called the Betting Tax Act, 1932. Short title, extent and commencement.

(2) It extends to the [1][whole of the State of Mysore except Bellary District.]

(3) It shall come into force in such local areas and from such dates as the Government may, by notification in the Official Gazette, direct.

2. In this Act,—

(1) "backer" includes any person who bets with a licensed book-maker or at a totalisator;

(2) "bet" includes "wager" and "betting" includes "wagering;"

[2][(2-A). 'licensee' means a person for whom a licence has been granted for horse-racing on a race-course under section 4 of the Mysore Race-courses Licensing Act, 1951 [3].]

(3) "licensed book-maker" means any person who carries on the business or vocation of or acts as a book-maker or turf commission agent under a [4][permit granted by a licensee to enable him to carry on his business or vocation under the Mysore Race-courses Licensing Act, 1951[3], as specified in the permit;]

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* The Act was published under Order No. P. 3828—Legis 38-32-6, dated 7—9th January 1933.

1. See the Mysore Adaptation of Laws Order, 1953.
2. Inserted by Act VIII of 1952.
3. *Sic.* should be 1952.
4. Substituted by Act VIII of 1952.

(4) "prescribed" means prescribed by this Act or the rules made thereunder;

[1] * * *

(6) "totalisator" means a totalisator in an enclosure which [2][the licensees have set apart in accordance with the provisions of the Mysore Race-courses Licensing Act, 1951[3]], and includes any instrument, machine, or contrivance known as the totalisator, or any other instrument, machine, or contrivance of a like nature or a sweep or any other scheme for enabling any number of persons to make bets with one another on the like principles.

Tax on totalisators and payment thereof.

3. There shall [4] be charged, levied and paid to the Government out of all moneys paid into any totalisator by way of stakes or bets, a tax on backers, hereinafter referred to as the totalisator tax, at such rate not exceeding [5][twenty-five per cent] of every sum so paid as the Government may, from time to time, notify in this behalf; and such portion of the moneys so paid into a totalisator as is equal to the amount of the totalisator tax at the rate notified as aforesaid by the Government in this behalf, shall be deemed to have been paid by the backer on account of the totalisator tax, and shall be received by the [2][licensees] on behalf of the Government.

Procedure for making over totalisator tax to Government.

4. The [2][licensees] shall, at such times and in such manner as may be prescribed, forward to the prescribed officer a return stating the total amount of the moneys paid into the totalisator at the meeting, and shall, at the prescribed time, make over to the prescribed officer the amount of the tax for that meeting.

Accounts of totalisator tax.

5. (1) The [2][licensees] shall keep accounts in the prescribed form of all moneys paid into the totalisator at that meeting.

(2) Every person having the custody of any such accounts shall, when required by an officer empowered in this behalf by the Government, permit such officer, or an officer authorised in writing by him in this behalf, to inspect and take copies of them.

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1. Clause (5) of section 2 omitted by Act VIII of 1952.
2. Substituted by Act VIII of 1952.
3. *Sic.* should be 1952.
4. Certain words omitted by Act VIII of 1952.
5. Substituted by Act III of 1950.

Betting tax.

6. (1) There shall [1]be charged, levied and paid to the Government [2][out of all moneys paid or agreed to be paid to a licensed book-maker by a backer in respect] of a bet made in an enclosure set apart [3][by the licensee in accordance with the provisions of the Mysore Race-courses Licensing Act, 1951 [4]], on any race, a tax,[5] hereinafter referred to as the betting tax, at a rate not exceeding [6][twenty-five per cent] of all such moneys as the Government may, from time to time, notify in this behalf.

(2) The betting tax shall be deducted or collected by the licensed book-maker from such moneys at the time when the money is [2][paid by the backer,] or in the case of credit bets at such time as may be prescribed, and shall be deemed to have been paid by the backer on account of the tax, and shall be retained by the licensed book-maker on behalf of the Government.

Procedure for making over betting tax to Government.

7. All sums retained on account of the betting tax shall be made over by the licensed book-maker, by whom they have been retained, to the prescribed officer at such times and in such manner as may be prescribed.

Accounts of betting tax.

8. (1) The [3][licensees] shall, at such times and in such manner as may be prescribed, forward to the prescribed officer, returns setting out the names of the book-makers, licensed or permitted by them to carry on the business or vocation of a book-maker at that meeting.

(2) All licensed book-makers shall keep accounts of [2][all moneys paid or agreed to be paid to them by backers in respect of bets,] in such manner as may be prescribed, and shall, when required in writing by an officer empowered in this behalf by the Government, permit such officer, or an officer authorised in writing by him in this behalf, to inspect and take copies of such accounts.

Methods of recovery of totalisator tax and betting tax.

9. [3][(1) The totalisator tax payable under section 3, shall be recoverable from the licensees as an arrear of land revenue.]

(2) All moneys which a licensed book-maker is liable to make over to the prescribed officer under section 7 shall

1. Certain words omitted by Act VIII of 1952.
2. Substituted by Act XVIII of 1950.
3. Substituted by Act VIII of 1952.
4. *Sic.* should be 1952.
5. The words "on backers" omitted by Act XVIII of 1950.
6. Substituted by Act III of 1950.

be recoverable from the licensed book-maker [1][as an arrear of land revenue.]

Rules.

10. The Government may make rules for securing the payment of the totalisator tax and the betting tax, the production and inspection of accounts kept under this Act and generally for carrying into effect the provisions of this Act, and for dealing with such matters as are therein directed to be prescribed.

Punishment.

[1][**11.**-(1) If any licensee or licensed book-maker evades or attempts to evade the collection or payment of the totalisator tax or betting tax, as the case may be, leviable and payable under this Act, or fails to maintain the accounts or supply any information which such licensee or book-maker is required to maintain or supply by or under this Act, or knowingly maintains false accounts or supplies false information, such licensee or book-maker shall be punishable with imprisonment which may extend to six months or with fine or with both.

(2) If any person contravenes or fails to comply with any of the provisions of this Act or of any rule made thereunder, and not otherwise provided for in sub-section (1), he shall be punishable with fine which may extend to five hundred rupees.

Explanation.—If the person contravening any of the provisions of this Act or of any rule made thereunder is a company or other body corporate, every director, manager, secretary or other officer or agent thereof, shall, unless he proves that the contravention took place without his knowledge and that he exercised all due diligence to prevent such contravention, be deemed to be guilty of such contravention.]

Amendment of section 4 of the Mysore Police Act, 1908.

12. In section 4, clause (i) of the Mysore Police Act, 1908, hereinafter referred to as the said Act before the definition of "common gaming house," the following definitions shall be inserted, *viz.*,—

'Gaming.'

(1) "Gaming" does not include a lottery but includes wagering or betting on a horse race.

Exception.—Wagering or betting on a horse race is not gaming when such wagering or betting takes place—

(i) on the date on which such race is to be run ; and

1. Substituted by Act VIII of 1952.

(ii) in a place or places within the race enclosure which the authority controlling such race has, with the sanction of the Government, set apart for the purpose.

'Instruments of gaming.'

(2) 'Instruments of gaming' include an article used as a subject, or means of, or for the purpose of carrying on or facilitating, or in connection with gaming and any books, lists, tickets, forms or other documents used or intended to be used as a register or record or evidence of gaming.

Amendment of section 63 of the Mysore Police Act, 1908.

13. In section 63 of the said Act, sub-sections (1) and (2) shall be renumbered as (3) and (4) and the following shall be added as sub-sections (1) and (2), namely,—

"(1) Whoever opens, keeps or uses, or permits to be opened, kept or used any enclosure, room or place for the purpose of gaming on a horse-race, shall be liable, on conviction, to imprisonment not exceeding three months or for every day on which such enclosure, room or place is so opened, kept or used, to a fine not exceeding five hundred rupees or both.

"(2) Whoever is found gaming on a horse-race shall be liable, on conviction, notwithstanding any provision to the contrary in this Act to a fine not exceeding five hundred rupees or to imprisonment not exceeding one month."

14. In *explanation* 2 of section 63 of the said Act, after the word " wager," the word " bet " shall be inserted.